



सत्यमेव जयते

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16 Falgun, 1935 (S)
Ranchi, Friday 7th March, 2014

COMMERCIAL TAXES DEPARTMENT

NOTIFICATION

The 4th March, 2014

S.O.-43 dated 7th March, 2014--In exercise of the powers conferred by Section 94 of the Jharkhand Value Added Tax Act, 2005 (Jharkhand Act 05, 2006) the Governor of Jharkhand is pleased to make the following amendments in the Departmental Notification No S.O. 219 Dated 31st March, 2006:-

AMENDMENTS

1. **Amendment in Rule 11**

Proviso of sub-rule 6 of Rule 11 is deleted.

2. **Amendment in Rule 26**

In sub-rule 5 of clause (ii) (C), the sub-clause (iv) shall be deleted.

3. Amendment in Rule 42

In sub-rule 10 of Rule 42, the words “in so far as they did not relate to transactions, other than falling under clause (b) of Section 3 of the CST Act, 1956 (Act No. 74 of 1956)” shall be deleted.

4. Amendment in Rule 61

In rule 61, after sub rule (6), a new sub rule (7) shall be added in the following manner-

(7) In case a manufacturer is allowed to pay Presumptive Tax according to third proviso of section 22, he shall import raw materials / goods for use in manufacturing from outside the state for the purposes of carrying out his business.

5. Amendment in Rule 66

In rule 66, after the words, not exceeding and before the word, and, the words, ‘two thousand rupees’ and after the words, limit of and before the words, in a year ‘five thousand rupees’ shall be substituted by the words ‘five thousand rupees’ and ‘ten thousand rupees’ respectively.

6. Amendment in Annexure-A to JVAT 200 and Annexure-B to JVAT 204

This Notification shall be effective from the date of issuance of the notification.

(File No.Va.Kar./VAT/Sansodhan/2/2013)

By the Order of the Governor of Jharkhand,

M. R. Meena ,

Secretary-cum-Commissioner,

Commercial Taxes Department,

Jharkhand, Ranchi.

Annexure - 'A' to JVAT 200

GOVERNMENT OF JHARKHAND
COMMERCIAL TAXES DEPARTMENT
COMPUTATION OF INPUT TAX PAID AND CLAIMED IN THE TAX
PERIOD IN JVAT 200
(See from sub-rule 5 to 14 of Rule 26)

(1) Computation of Input Tax Credit of VAT dealers: having any of the following Transactions, -

- a) Sales of Exempt Goods (goods mentioned in Schedule I of the Act);
- b) Inter State and Intra State Stock Transfers / Branch Transfers / Consignment Sales: "Exempt Transactions"
- c) Sales in course of Export out of Country

(2) Tax Period

(I) Details of Turnovers for the Tax Period

(3)	Total amount of "Sales", eligible for "Input Tax Credit". See section 18(4)	
(4)	Total amount of Sales of "Exempt Goods" (Schedule-I)	
(5)	Total amount of "Exempt Transactions" [See section 18(8)(ix) Rule 2(vii)]	
(6)	Total amount of "Export Sales"	
(7)	Total amount of Stock transfer within the State (See Rule 26(5)(ii) & 44)	

(II) Details of Input Tax Paid and claimed in the Tax Period

	Inputs	VAT paid on Specific inputs 'x'	VAT Paid on common inputs	ITC Eligible on common inputs 'y'	eligible ITC 'x' (+) 'y'
(6)	1% Rate Purchases				
(7)	4% / 5% Rate Purchases				
(8)	10% / 12.5% / 14% Rate Purchases -				
	4% portion of 5%, 10%, 12.5% & 14%				
	Balance 1%, 6%, 8.5%, 10% portion				
(9)	Total				

- (1) Specific Input Tax means: the Input Tax Paid on Specific Taxable Purchases and sold specifically in the same Rate, i.e. if purchases are for @5%, the Goods in question are also sold against 5% Taxable Sales. [See Rule 26(7)]
- (2) Common Inputs means: Inputs Tax Paid and consumed commonly for "Taxable Sales" as well as for "Exempt Transactions" and "Export sales". [See Rule 26(8), (9), (10) & (11) and compute the eligible ITC accordingly]
- (3) Apportionment of 5%, 10%, 12.5%, 14% tax in accesses of tax 4% i.e 1%, 6%, 8.5%, 10% "Portions"; if you have any "Exempt Transactions" or / and "Export Sales".
- (4) The total eligible Input Tax Credit as computed should be entered in the "total eligible ITC", by the aforesaid formula shall be entered in Box 23(B). The eligible Input Tax Credit; as arrived and entered in Box 23(B), shall stand adjusted against the total of Output Tax accrued and as entered in Box 39(B).

Note:

1. To claim eligible Input Tax Credit Tax Rates of 1%, 4%, 5%, 10%, 12.5% and 14% tax: the 1%, 6%, 8.5% and 10% portion respectively - the following calculation is to be made:

A x B For abbreviations please see sub-rule (5) of Rule 26.

C

2. Where there are no "Exempt Transactions" and "Export Sales" in the Tax Period, apply the above Formula for entire 5%, 10%, 12.5%, 14% for arriving at ITC eligible.

Annexure - 'A' to JVAT 204

**GOVERNMENT OF JHARKHAND
COMMERCIAL TAXES DEPARTMENT**

COMPUTATION OF INPUT TAX PAID AND CLAIMED IN THE YEAR
(See from sub-rule 5 to 14 of Rule 26)

(1) Computation of Input Tax Credit of VAT dealers: having any of the following Transactions, -

- a) Sales of Exempt Goods (goods mentioned in Schedule I of the Act);
- b) Inter State and Intra State Stock Transfers / Branch Transfers / Consignment Sales: "Exempt Transactions"
- c) Sales in course of Export out of Country

(2) Tax Period

(I) Details of Turnovers for the Tax Period

(3)	Total amount of "Sales", eligible for "Input Tax Credit" See section 18(4)	
(4)	Total amount of Sales of "Exempt Goods" (Schedule-I)	
(5)	Total amount of "Exempt Transactions" [See Section 18(8) (ix), Rule 2(vii)]	
(6)	Total amount of "Export Sales"	
(7)	Total amount of Stock transfer within the State (See Rule 44 & 26(5)(ii))	

(II) Details of Input Tax Paid and claimed in the Tax Period

	Inputs	VAT paid on Specific inputs 'x'	VAT Paid on common inputs	ITC Eligible on common inputs 'y'	eligible ITC 'x' (+) 'y'
(6)	1% Rate Purchases				
(7)	4% / 5% Rate Purchases				
(8)	10% / 12.5% / 14% Rate Purchases -				
	4% portion of 5%, 10%, 12.5% & 14%				
	Balance 1%, 6%, 8.5%, 10% portion				
(9)	Total				

- (1) Specific Input Tax means: the Input Tax Paid on Specific Taxable Purchases and sold specifically in the same Rate, i.e. if purchases are for @5%, the Goods in question are also sold against 5% Taxable Sales. [See Rule 26(7)]
- (2) Common Inputs means: Inputs Tax Paid and consumed commonly for “Taxable Sales” as well as for “Exempt Transactions” and “Export sales”. [See Rule 26(8), (9), (10) & (11) and compute the eligible ITC accordingly]
- (3) Apportionment of 5%, 10%, 12.5%, 14% tax in accesses of tax 4% i.e 1%, 6%, 8.5%, 10% "Portions"; if you have any “Exempt Transactions” or / and “Export Sales”.
- (4) The total eligible Input Tax Credit as computed should be entered in the “**total eligible ITC**”, by the aforesaid formula shall be entered in Box 7(o) (B). The eligible Input Tax Credit; as arrived and entered in Box 7(o) (B), shall stand adjusted against the total of Output Tax accrued and as entered in Box 8 (p)(B).

Note:

1. To claim eligible Input Tax Credit Tax Rates of 1%, 4%, 5%, 10%, 12.5% and 14% tax: the 1%, 6%, 8.5% and 10% portion respectively - the following calculation is to be made:

A x B For abbreviations please see sub-rule (5) of Rule 26.

C

2. Where there are no “Exempt Transactions” and “Export Sales” in the Tax Period, apply the above Formula for entire 5%, 10%, 12.5%, 14% for arriving at ITC eligible.
